

## **MINUTES**

### **MONTANA SENATE 60th LEGISLATURE - REGULAR SESSION**

#### **COMMITTEE ON TAXATION**

**Call to Order:** By **CHAIRMAN JIM ELLIOTT**, on April 5, 2007 at 8:50 A.M., in Room 405 Capitol.

#### **ROLL CALL**

**Members Present:**

Sen. Jim Elliott, Chairman (D)  
Sen. Jerry W. Black (R)  
Sen. Jeff Essmann (R)  
Sen. Kelly Gebhardt (R)  
Sen. Kim Gillan (D)  
Sen. Dan Harrington (D)  
Sen. Christine Kaufmann (D)  
Sen. Sam Kitzenberg (D)  
Sen. Jim Peterson (R)  
Sen. Bob Story Jr. (R)

**Members Excused:** Sen. Trudi Schmidt (D)

**Members Absent:** None.

**Staff Present:** Lee Heiman, Legislative Branch  
Lois O'Connor, Committee Secretary

**Audio Committees:** These minutes are in outline form only. They provide a list of participants and a record of official action taken by the committee. The link to the audio recording of the meeting is available on the Legislative Branch website.

**Committee Business Summary:**

Hearing & Date Posted: HB 240, 4/2/2007; HB 644, 4/2/2007;  
HB 680, 4/2/2007  
Executive Action: None.

00:03:47

**HEARING ON HB 240**

**Opening Statement by Sponsor:**

00:04:17 **REP. BILL NOONEY (R), HD 100**, opened the hearing on **HB 240**, Short-term emergency lodging tax credit.

**Proponents' Testimony:**

00:06:28 Jim Royan, Financial Consultant, A.G. Edwards & Sons, Inc.

00:16:04 Cindy Weese, Executive Director, YWCA, Missoula

**EXHIBIT (tas73a01)**

00:20:27 Jennifer Hill-Hart, Montana Coalition Against Domestic and Sexual Violence

00:21:01 Stuart Doggett, Montana Innkeepers Association (MIA)

**Opponents' Testimony:** None.

**Informational Testimony:**

00:23:06 Brian Olsen, Montana Department of Revenue (DOR)

**Questions from Committee Members and Responses:**

00:23:26 Sen. Jeff Essmann to Mr. Olsen, DOR

00:24:29 Sen. Robert Story to Mr. Olsen, DOR

00:25:58 Sen. Story to Rep. Nooney rereferred to Ms. Weese, YWCA

00:28:29 Sen. Story to Mr. Royan, A.G. Edwards & Sons, Inc.

00:30:09 Sen. Jim Elliott to Rep. Nooney

00:31:47 Sen. Essmann to Mr. Olsen, DOR

00:33:39 Sen. Story to Mr. Olsen, DOR

00:34:19 Sen. Elliott to Mr. Doggett, MIA

**Closing by Sponsor:**

00:35:42 Rep. Nooney

**HEARING ON HB 644**

**Opening Statement by Sponsor:**

00:36:58 REP. JON SONJU (R), HD 7, opened the hearing on HB 644,  
Revise net operating loss to conform to federal law.

**Proponents' Testimony:**

00:37:28 Holly Franz, Montana Society of Certified Public  
Accountants (MSCPA)

**Opponents' Testimony:**

00:41:10 Dan Bucks, Director, Montana Department of Revenue  
(DOR)

**Informational Testimony:** None.

**Questions from Committee Members and Responses:**

00:54:03 Sen. Essmann to Brian Staley, Montana Department of  
Revenue (DOR)

00:56:52 Sen. Elliott to Director Bucks, DOR

00:58:27 Sen. Story to Director Bucks, DOR

00:59:48 Sen. Story to Ms. Franz, MSCPA

01:00:38 Sen. Story to Rep. Sonju

01:01:04 Sen. Elliott to Rep. Sonju

01:03:57 Sen. Elliott to Director Bucks, DOR

01:05:09 Sen. Elliott to Director Bucks, DOR

01:08:21 Sen. Elliott to Rep. Sonju

**Closing by Sponsor:**

01:08:58 Rep. Sonju

**HEARING ON HB 680**

**Opening Statement by Sponsor:**

01:11:02    **REP. JILL COHENOUR (D), HD 78**, opened the hearing on **HB 680**, Revise tax laws to authorize department of revenue to collect out-of-state debt.

**Proponents' Testimony:**

01:12:21    David Hunter, Deputy Director, Montana Department of Revenue (DOR)

01:13:42    Bruce Spencer, Montana Automobile Dealers Association and for the Montana Taxpayers Association (MonTax)

01:14:47    Tom Bilodeau, MEA-MFT

**Opponents' Testimony:** None.

**Informational Testimony:** None.

**Questions from Committee Members and Responses:** None.

**Closing by Sponsor:**

01:15:39    Rep. Cohenour

**ADJOURNMENT**

Adjournment: 10:10 A.M.

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SEN. JIM ELLIOTT, Chairman

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LOIS O'CONNOR, Secretary

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Additional Exhibits:

**EXHIBIT ([tas73aad.pdf](#))**